



General Summary of Classification:

Performs routine professional audits of County and/or Schools activities in general or on specific operations involving either financial, performance, compliance or management; plans, programs, tests and reports findings to the County's or Schools' Audit Committee; evaluates the adequacy and effectiveness of internal controls regarding the reliability and integrity of information, compliance with all applicable laws and ordinances, and County policies, regulations and procedures, and the safeguarding of assets for all types of County and/or Schools' operations; and performs related work as assigned.

Examples of Primary Tasks, Duties and Responsibilities (TDR):

NOTE: This is not a job description. The following examples are intended to be illustrative of the nature and scope of TDR that are typically assigned to positions in this job classification. Examples below are not all comprehensive. Actual assigned TDR may vary based on operational needs.

This is the first level in the career development series for Auditors in the Department of Internal Audit only.

- Evaluates current internal control systems for a variety of County and/or Schools operations; documents basic systems reviewed through flowcharts and narratives; and recommends changes to strengthen the control structure;
- Conducts basic routine audits of County and/or Schools programs usually with single-source or other less complex funding sources to determine compliance with applicable guidelines, regulations, ordinances, laws and policies;
- Plans audit scope, and develops audit objectives and program testing to meet objectives with guidance from supervisor or higher-level Auditor; accurately performs audit testing and thoroughly documents results using an automated work paper system; carefully analyzes audit findings to provide an informed, objective opinion on the adequacy, effectiveness and efficiency of the controls; prepares draft audit reports that clearly and accurately convey findings and recommendations and submits for supervisor's approval;
- Presents approved audit reports to department management and follows up on audit report recommendations to ensure implementation of approved recommendations, follows-up to ensure implementation of approved recommendations;
- Assists with other Auditors with complex, major, unique or technology audits as assigned, may assist with audits of possible fraudulent events for prosecution or administrative actions in conjunction with law enforcement and/or other authorities;
- Performs other duties as assigned.

Knowledge, Skills and Abilities (KSA) Typically Required:

- **Occupation-specific:** Basic working knowledge of Generally Accepted Government Auditing Standards (GAO), Internal Auditing Standards (IIA), Generally Accepted Auditing Standards (AICPA), Generally Accepted Accounting Principles (GAAP) used by municipal, county and local governments (GASB), internal control frameworks (i.e. COSO), and current business practices; sound understanding of and basic working proficiency in all phases of the audit process.
- **Technical:** Sound computer skills with the ability to use computer and typical business software, proprietary software and applications to complete all assigned tasks, includes conducting research, data extraction and using analysis tools.
- **Communication, Customer Service and Interpersonal:** Excellent written and oral communication skills with the ability to communicate clearly, accurately and tactfully, both verbally and in writing, with diverse stakeholders at all levels in the County's and Schools' organizations, including agency heads and key officials, to provide excellent customer service; and the ability to prepare and present findings and recommendations effectively and concisely to all relevant stakeholders.
- **Decision-making, and Authority:** Ability to understand and follow complex instructions, policies, processes and data, including federal, state and local regulations; makes sound decisions and recommendations, appropriately involving supervisor as needed; excellent organization skills with the demonstrated ability to plan and execute assigned work effectively to successfully complete assigned tasks accurately and in a timely manner within established deadlines.
- **Leadership:** Non-supervisory. Ability to work independently with minimal supervision and as part of a team.
- **Environment:** Typically works in an office setting; may telework; may work various locations based on assigned duties.
- **Physical:** Visual and hearing acuity sufficient to interact accurately with a diverse audience of stakeholders. Physical ability sufficient to perform assigned duties in an office environment and at various other duty-related locations as needed.

Minimum Education and Experience:

Education: Four (4) year degree in accounting, finance or other related field preferred;

Experience: Professional accounting or auditing experience preferred;

OR: Any equivalent combination of education and experience which provides the necessary knowledge, skills and abilities.

Other Requirements (License, Certifications, Training, etc.):

- Valid Driver's License to perform assigned duties at various locations Countywide
- CPA (Certified Public Accountant) or CIA (Certified Internal Auditor) certification preferred
- Criminal history record check and fingerprinting of all employees in authorized and hourly safety sensitive positions.
- Successful completion of NIMS ICS 700. Additional NIMS ICS training courses may be required.

NOTE: This is a class specification and not an individualized position description. A class specification defines the general nature and scope of duties and responsibilities of positions in a job classification Class specs are not intended to describe and does not list all of the job duties and responsibilities that may be assigned to a specific position in a job classification.